FISCAL NOTE

HB 923 - SB 1309

March 1, 2007

SUMMARY OF BILL: Includes Hamilton County as one of the counties where direct appeal of property tax assessments to the State Board of Equalization is authorized.

ESTIMATED FISCAL IMPACT:

Increase State Revenues - Not Significant

Decrease Local Govt. Expenditures – Not Significant Local Govt. Revenues – Net Impact – Not Significant

Assumptions:

- An increase in state revenues from fees collected pursuant to appeals to the State Board of Equalization. Such increase is estimated to be not significant.
- A decrease in local government expenditures due to hearing fewer appeals. Such decrease is estimated to be not significant.
- The net result of such appeals on local government revenues will not differ significantly in the presence or absence of this bill.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James W. White, Executive Director